

**Changes to the Specification**

Please replace original paragraph 0020 with the following paragraph.

As shown in FIG. 6, in a state where the gate electrode 504 has been patterned, an implantation process of nitrogen ions such as N<sup>+</sup> or N<sub>2</sub><sup>+</sup> ions is performed on the front face of the substrate including the gate electrode 504. According to one example, -an angle of nitrogen ion implantation may be vertical to the substrate and the energy of nitrogen ion implantation may be 10 to 50 kiloelectron volts (keV). According to this example, the dose of nitrogen ion implantation is ~~10<sup>14</sup>~~ 10<sup>14</sup> to ~~5x10<sup>15</sup>~~ 5x10<sup>15</sup> atoms/cm<sup>2</sup>. Nitrogen ions serve to restrict growing rate of an oxide layer upon performing re-oxidation process successively.